Senior Financial Managers Seminar

Audit & Review Branch (RFR), HQMC

April 29, 2004

RESOURCE, EVALUATION, ANALYSIS (REA) FUNCTION

--COMPTROLLER OVERSIGHT OF RESOURCES

--NEED TO REVITALIZE REA

REA Continued

INTERNAL REVIEW

-- Up to 1988 Internal Review Well Established

* Adequately Staffed
* Comptroller Eyes and Ears
* Provided Internal Audit Capability

REA Continued

INTERNAL REVIEW
-- 1986 Goldwater-Nichols Act

* Only One Audit Organization Per Dept
* Auditor General Claimed All Auditors
  Worked for NAS
* No Longer Have 511 Auditor Series

REA - Continued

-- 1987 IG ACT 1978 Amended

* All Internal Reviews Must Be Reviewed By DODIG

-- 1988 SECNAV Disestablished Internal Review

REA - Continued

INTERNAL REVIEW - Continued

-- 1988 MARCOR Established REA (MCO 7540.2D)

-- Over The Years:
* REA Staffs Cut,
* Function Weaken And Fewer Reviews Performed,
* Value Reduced

REA - Continued

-- Re-energize REA In The Marine Corps

* Informal Roundtable, HQMC, May 11-13 2004

* 6 Experienced MC REA

* Focus On:

~REA Overall Role In Financial Management

~REA's Oversight Of Management Controls

~REA's Function In Obtaining Clean

REA - Continued

~REA Staffing Needs
~REA Limitations

--Suggestions, We welcome any suggestions.

CHANGES IN THE MCP

INTERNAL MANAGEMENT CONTROL PROGRAM

-- New Annual Reporting Date July 1

-- New OSD Score Card For MCP Report - New For 03 +

Purple

Green

Yellow

Red